



STATE BOARD OF EQUALIZATION

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Executive Secretary

No. 78/27

February 22, 1978

TO COUNTY ASSESSORS:

ASSESSORS' HANDBOOK SECTION 267, WELFARE EXEMPTION

Here is the 1977 revision of Assessors' Handbook Section 267, Welfare Exemption. The handbook was adopted by the Board on December 7, 1977, and is published to assist you in administering the welfare exemption.

Major revisions of the prior handbook, dated October 1973, are as follows:

1. Permits the granting of the exemption where the owner of the property is a qualifying organization and the property is leased to an exempt governmental entity for the purpose of conducting an activity which if conducted by the owner would qualify the property for exemption. (Page 25)
2. Permits the playing of bingo as a secondary use of the property, for fund raising purposes if the activity conforms to the provisions of Section 326.5 of the Penal Code. (Page 19)
3. The handbook has been updated to include the latest statutes and forms.
4. A detailed index has been included.

Thank you for your assistance in revising the handbook.

Sincerely,

Jack F. Eisenlauer

Jack F. Eisenlauer, Chief
Assessment Standards Division

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Enclosure